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ECONOMIC COMMISSION FOR AFRICA

Association of African Tax Administrators
Fourth Meeting of the Executive Committee

Cairo, Egypt, 10 - 12 March 1986
Item 3 of the Provisional Agenda

ECONOMIC COMMISSION FOR AFRICA

Association of African Tax Administrators

Third General Assembly Meeting

Cairo, Egypt, 12 - 15 March 1986
Item 6 of the Provisional Agenda

DRAFT REPORT ON THE ACTIVITIES OF THE ASSOCIATION OF AFRICAN TAX ADMINISTRATORS INCLUDING FINANCIAL STATEMENT FOR THE BIENNIUM MARCH 1984 - FEBRUARY 1986

PART I: ACTIVITIES

1. During the period, March 1984 to February 1986, the activities of the Association of African Tax Administrators as approved by the Second General Assembly Meeting of AATA were concerned with the following:

- the holding of the Second Technical Conference in 1985;
- the meeting of the Fourth Executive Committee meeting;
- the meeting of the Third General Assembly.

The Second Technical Conference

2. The Association of African Tax Administrators held its Second Technical Conference at Yaounde, Republic of Cameroon, from 14 - 19 October 1985. The themes of the Conference were:

- Evolution of administrative systems in Africa and the sector of tax administration;
- The role of management information and introduction of computerization in tax administration.
- The importance of audit and collection in tax administration.

3. The Conference was attended by representatives from Algeria, Angola, Benin, Botswana, Cameroon, Central African Republic, Djibouti, Egypt, Gabon, Equatorial Guinea, Madagascar, Nigeria, Rwanda, Senegal, Tunisia, Uganda and Zaire.

Fourth Meeting of the Executive Committee

4. The Fourth Meeting of the Executive Committee of AATA was held in Cairo, Egypt, from 10 - 12 March 1986. The meeting considered and adopted for submission to the third General Assembly Meeting of AATA, the following:

(a) Draft report on the activities of the Association of African Tax Administrators including financial statement for the biennium March 1984 to February 1986.

(b) Provisional Programme of work and operating budget of AATA March 1986 to February 1988.

(c) Proposed member States' contributions to AATA biennial budget March 1986 - Febraury 1988.

(d) Establishment of the Secretariat of AATA.

5. In addition to activities approved by the second General Assembly of AATA to be undertaken during the period March 1984 to February 1986, the Association was represented by the interim secretariat of AATA at the first meeting of Executive Secretaries of Regional Associations of Tax administrators. The meeting which was held in Panama City from 30 September to 4 October 1985 discussed the following issues:

- Consideration of proposals for strengthening and improving relationships and communications among the various Regional Associations of Tax Administrators;
- Proposal for joint participation in appropriate training programmes;
- Proposal for the exchange of tax personnel among member States of the Regional Associations of Tax Administrators;
- Proposal for holding meetings of Executive Secretaries at regular intervals and how funding should be arranged for this purpose.

6. The study on inventory of tax training facilities and centres in African countries which was requested by the Association to be undertaken was carried out by Prof. Suliman of Khartoum University. Part of the field mission for the study was undertaken in Nigeria, Egypt, Tanzania and Kenya. It is anticipated to undertake other field study missions in two or three French-speaking African countries. When the report is finalized, copies of it will be sent to member States of AATA for their comments.

Part II: FINANCIAL RESOURCES OF AATA

Membership

7. The present membership of AATA consists of Algeria, Botswana, Burkina Fasso, Cameroon, Central African Republic, Comoros, Egypt, Ethiopia, The Gambia, Gabon, Liberia, Mali, Niger, Nigeria, Senegal, Swaziland, Togo, Tunisia, Uganda, Zaire and Zambia. The interim secretariat of AATA continued during the period under review to have member States of UNECA and OAU which have not joined the Association to do so.

AATA member States' Contributions

8. Annex I to this report shows AATA member States contributions to the Association's biennial budgets, February 1980 - March 1982; March 1982 - February 1984; and March 1984 - February 1986. From annex I, it is seen that majority of member States of the Association are still in arrears. For the biennium, February 1980 - March 1982, out of a total US$60,000 assessed contributions, US$33,811.91 was paid. For the biennium,

March 1982 - February 1984, US$45,278.85 was paid out of US$86,700 contributions assessed to be paid and for the period, March 1984 - February 1986 US$32,083.16 has been paid.

Statement of Revenue and Expenditure

9. In annex II to this report is shown the statement of revenue and expenditure for the periods, March 1982 - February 1984 and March 1984 - February 1986. The expenses incurred by the Association since its inception have been for the holding of technical conferences and the General Assembly and Executive Committee Meetings.

10. While it was recommended by the Second General Assembly Meeting to earmark US$30,000 for membership drive and reserve US$30,000 for the future establishment of AATA Secretariat, it was found difficult to carry out the membership drive mission because contributions paid during the period under review by member States were inadequate. The reserve fund of US$30,000 recommended for the future establishment of AATA Secretariat will only materialize if there will be a surplus in revenue when expenses for the second Technical Conference and the third General Assembly and fourth Executive Committee Meeting have been met.

ANNEX I

AATA Member States' Contributions

as at 31 December 1985

(in US Dollars)

Member States	Biennium Budget February 1980 - March 1982			Biennium Budget March 1982 - February 1984			Biennium Budget March 1984 - February 1986			Total Arrears
	Assessed contributions	Paid	Balance outstanding	Assessed contributions	Paid	Balance outstanding	Assessed contributions	Paid	Balance outstanding	
1. Algeria	6,000	-	6,000	8,670	-	8,670	7,255	-	7,255	21,925.00
2. Benin	-	-	-	-	-	-	7,255	-	7,255	7,255.00
3. Burkina Faso 6/	-	-	-	-	-	-	---	-	-	-
4. Botswana	1,356	1,326.75	1/	700	2,136.00	-	7,255	5,923.25 2/	-	-
5. Cameroon	6,000	5,120.33	879.67 3/	8,107	-	8,107	7,255	-	7,255	10,241.67
6. Central African Republic	2,106	-	2,106	1,084	-	1,084	7,255	-	7,255	10,445.00
7. Comoros	300	-	300	433	-	433	7,255	-	7,255	7,945.00
8. Egypt	6,000	6,000	-	8,670	8,670	-	7,255	7,200.58	54.42 3/	54.42
9. Ethiopia	-	600 4/	-	8,670	8,670	-	7,255	7,255	-	-
10. Gabon	-	-	-	-	-	-	-	1,955.61 4/	-	-
11. The Gambia	588	-	588	433	-	433	7,255	1,490.72	5,764.28	6,785.28
12. Liberia	4,030	4,030	-	2,402	-	2,402	7,255	-	7,255	9,657.00
13. Mali	-	300 4/	-	1,639	1,639	-	7,255	-	7,255	7,255.00
14. Malawi	5,120	5,120	-	3,035	3,035	-	- 5/	-	-	-
15. Niger	4,668	-	4,668	2,800	-	2,800	7,255	-	7,255	15,023.00
16. Nigeria	6,000	6,000	-	8,670	5,999.85	2,670.15	7,255	-	7,255	9,925.15
17. Senegal	6,000	-	6,000	5,037	-	5,037	7,255	-	7,255	18,292.00
18. Swaziland	1,776	1,776	-	1,032	-	1,032	7,255	-	7,255	8,287.00
19. Togo	3,254	3,036.83	217.17 3/	1,439	-	1,439	7,255	-	7,255	8,911.17
20. Tunisia 6/	-	-	-	-	-	-	-	-	-	-
21. Uganda	-	-	-	8,459	8,459	-	7,255	-	7,255	7,255.00
22. Zaire	6,000	-	6,000	8,670	-	8,670	7,255	-	7,255	21,925.00
23. Zambia	-	-	-	8,670	8,670	-	7,255	7,255	-	-
TOTAL	60,000	33,811.91	27,058.84	86,000	49,270.85	42,777.15	137,845	31,083.16	107,388.70	177,224.69

(Total contributions for the period February 1980 - February 1986 US$110,173.92)

1/ outstanding balance of US$29.25 was settled by the overpayment of assessed contributions in the biennium March 1982 - February 1984

2/ Advance payment made in the biennium March 1982 to February 1984.

3/ Due to exchange rate conversion

4/ Voluntary contributions paid by member States joining after the biennium assessed contributions have been adopted

5/ Withdrew its membership from AATA

6/ Joined in 1985 to pay only voluntary contribution

ANNEX II

STATEMENT OF REVENUE AND EXPENDITURE

	For the Biennium	
	March 1982 - February 1984	March 1984 - February 1986
	US $	
Revenue		
1. Balance B/F	33,811.91	54,796.35
2. Income from member States' contributions	45,278.85	29,129.35
3. Income from voluntary contributions	---	1,953.61
Total revenue	79,090.76	85,879.11
Expenditure		
1. First General Assembly meeting held in Addis Ababa, Ethiopia, 1982	17,181.71	---
2. First Technical Conference held in Kampala, Uganda - 1983	7,112.30	---
3. Second General Assembly meeting held in Gaborone, Botswana	---	28,286.47
4. Second Technical Conference held in Yaounde, Cameroon - 1985	---	20,000 1/
5. Third General Assembly and Fourth Executive Committee meetings, Cairo, Egypt, 1986	---	15,000 1/
T O T A L	24,293.41	63,286.47
Surplus/Deficit	54,796.35	22,593.64

1/ Revised estimates

2/ Estimated surplus as at February 1986

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ECONOMIC COMMISSION FOR AFRICA

Association of African Tax Administrators
Fourth Meeting of the Executive Committee

Cairo, Egypt, 10 - 12 March 198

Item 4 of the Provisional Agenda

ECONOMIC COMMISSION FOR AFRICA

Association of African Tax Administrators
Third General Assembly Meeting

Cairo, Egypt, 12 - 15 March 1986
Item 7 of the Provisional Agenda

E/ECA/AATA/BUD.

PROVISIONAL PROGRAMME OF WORK AND OPERATING BUDGET OF AATA, MARCH 1986 - FEBRUARY 198

1. The interim secretariat of the Association of African Tax Administrators (AATA) submits, for the consideration by members of the Executive Committee, a draft programme of work and operating budget of the Association for the biennium March 1986 to February 1988.

Part I - Draft Programme of Work

2. The programme of work for the period March 1986 - February 1988 is proposed to deal with:

(i) Membership Drive and collection of arrears missions to be undertaken in 1987.

(ii) The Fourth General Assembly and Fifth Executive Committee Meetings to be held in 1988.

(i) Membership Drive Missions

The membership drive and collection of arrears missions are proposed so that those African countries which have not yet joined the Association should be contacted by the Chairmen of the subregional committees to have these non-member States join the Association. The more principal objective of the missions will, however, be aimed at trying to collect arrears of contributions from those AATA member States which have outstanding arrears dating from the period March 1980 to Febraury 1982. It should be mentioned here that only the collection of these arrears will facilitate the early establishment of AATA secretariat which the Association at the moment needs. But funding of these missions should be made from payment of contributions to the March 1986 - February 1988 budget and not from funds already collected.

(ii) The Fourth General Assembly and Fifth Executive Committee Meetings

3. It is proposed to hold the Fourth General Assembly and Fifth Executive Committee Meetings jointly in 1988 to effect savings on expenses relating to interpreters and translators. Taking into consideration the present meagre resources of the Association, the usual technical conferences which have hitherto been organized in the year prior to the General Assembly Meeting, it is suggested that such conferences be suspended for the time being but taxation workshops be organized during future General Assembly Meetings. For the Taxation Workshop to be organized during the General Assembly Meeting to be held in 1988, members are requested to propose topics.

(iii) Establishment of AATA secretariat

In order to build up a reserve fund for the establishment of AATA secretariat as was recommended by the Second General Assembly Meeting, it is recommended that any surplus revenue realized in any biennium should be set aside for the eventual establishment of AATA secretariat.

(iv) Representation

In the past years, the interim secretariat received any number of invitations for AATA to be represented at various meetings and conferences. Because of lack of provision in the previous budget estimates for such representations, it was not possible to accept the invitations. The item, representation of AATA at meetings or conferences etc. in the proposed budget estimates is, therefore, meant to defray the expenses of representation of AATA at meetings or conferences by the interim Secretariat or of a representative of a member State which may be asked by the interim secretariat to represent AATA at meetings or conferences.

Part II - Biennial Budget Proposals

For the programme of activities proposed in Part I of this paper, the budget estimates in Annex I are recommended.

The revenue estimates which will finance the proposed budget estimates are contained in doucment E/ECA/PAMM/BUD/85/10 "Proposed member States' contribution to AATA biennial budget March 1986 to February 1988."

ANNEX I

Budget Estimates

	1986	1987	1988	Total
1. Membership drive missions	--	30,000	---	33,000
2. Fourth General Assembly and Fifth Executive Committee Meetings	---	----	35,000	35,000
3. Representation of AATA at meetings or conferences etc.	5,000	4,000	---	9,000
4. Miscellaneous	4,000	3,000	1,000	10,000
	9,000	42,000	36,000	87,000

1. Since the inauguration of the Association of African Tax Administrators (AATA), certain formulae have been put forward for assessing member States' contributions to the biennial budgets of AATA. These formulae are:

(1) The Organization of African Unity formula based on each member States' GDP,

(2) The formula based on member States' per capita income suggested by Egypt,

(3) And the 'equal share' formula adopted for the biennium March 1984 - February 1986.

2. The first two formulae were found by member States not to be fair in assessing member States' contributions. Consequently at the Second General Assembly meeting which was held in Gaborone (Botswana) in 1984, members adopted the 'equal share' formula for the assessment of member States' contributions to the biennium budget March 1984 to February 1986. But this formula was only for the period March 1984 to February 1986. The interim secretariat and member States were requested to put forward other alternative formulae or other methods for assessing member States' contributions to AATA budgets.

3. The interim secretariat has not been able to think of another formula which will not have the disadvantages of earlier formulae which have been rejected by member States. At any rate, member States which have worked out other methods are requested to put forward such methods or formulae for consideration.

4. In the event of not arriving at an acceptable formula it is proposed to continue to use the "equal share" formula which seems to even out some of the disadvantages of the OAU and the per capita income formulae. If this proposal is accepted, for the biennium March 1986 to February 1988 budget, which is US$88,000, each member State's contribution will be US$4,000 as there are now twenty-two (22) members of the Association. It is seen that according to the "equal share" formula, each member State's contribution tends to decrease as the number of members of the Association increases provided, of course, the budget of the Association does not increase in future years disproportionately.

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ECONOMIC COMMISSION FOR AFRICA

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PROGRESS REPORT ON THE ESTABLISHMENT OF THE SECRETARIAT OF AATA

1. It be recalled that the Second General Assembly Meeting which was held in Gaborone (Botswana) in 1984 decided that the appointment of a Secretary-General of AATA be deferred because the financial position of AATA could not guarantee the establishment of a secretariat of AATA.

2. At the Second General Assembly Meeting members were also informed by the interim secretariat about the establishment of an Ad hoc Committee by resolution 477(XVIII) of the ninth meeting of the ECA Conference of Ministers to evaluate the multinational institutions established under the aegis of ECA and OAU and to make proposals concerning their continued usefulness and effectiveness and ways in which their activities can be better rationalized, co-ordinated, harmonized and/or integrated and to submit its report to the tenth meeting of the ECA Conference of Ministers.

3. The Association of African Tax Administrators (AATA) was one of the organizations evaluated by the Ad Hoc Committee. In its report to the nineteenth session of the Commission and twentieth meeting of the Conference of Ministers of ECA, the Ad Hoc Committee made the following recommendation about the Association of African Tax Administrators (AATA):

> "So far the Association of African Tax Administrators (AATA) continues to be serviced by the ECA and the Ad Hoc Committee recommends that this should continue until such time that the Executive Secretary of ECA is satisfied that AATA can independently and satisfactorily operate its own secretariat".

4. The Ad Hoc Committee made the above recommendation because of the non-payment of assessed contributions to AATA biennial budgets by the majority of AATA members which had resulted to lack of funds to establish a secretariat as had been planned. It should, however, be mentioned that without an independent secretariat of AATA, activities which are to be undertaken by AATA as outlined in its constitution can not be carried out. In order to establish the secretariat of AATA as had been planned the following proposals are put forward for consideration:

(a) That any surplus of revenue over expenditure which may be realized during any biennium should not be used for activities planned for implementation in the ensuing biennium.

(b) That the member State (Ethiopia) which had agreed to host the secretariat of AATA should be contacted by the Chairman of AATA to work out ways and means for an early establishment of the secretariat and in order to have this done, the Association should be provided with free office accommodation and other facilities and secretariat services for about five or more years.

(c) That the secretariat of AATA should be manned only by a Secretary-General and a secretary-cum accounting officer during the period - the host country will be providing the Association with free office accommodation and secretarial assistance.